The Commissioner is authorized to charge any underpayment or credit any overpayment to Deposit Account No. 06-1325 for any matter in connection with this response, including any fee for extension of time, which may be required.

Respectfully submitted,

Date: 3/30/49

Warren S. Wolfeld

Reg. No. 31,454

FLIESLER, DUBB, MEYER & LOVEJOY LLP Four Embarcadero Center, Suite 400 San Francisco, California 94111-4156 Telephone: (415) 362-3800